



Australian Government
Department of Industry,
Science and Resources

Anti-Dumping Commission

CUSTOMS ACT 1901 - PART XVB

**REPORT TO THE ANTI-DUMPING REVIEW PANEL
IN ACCORDANCE WITH
FEDERAL COURT ORDERS DATED 20 NOVEMBER
2025 REMITTING THE MATTER TO THE ANTI-DUMPING
COMMISSION (ORDER NSD67/2024: PRESS METAL
ALUMINIUM (AUSTRALIA) PTY LTD & ANOR V
MINISTER FOR INDUSTRY & INNOVATION & OR)**

20 February 2026

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OFFICIAL
PUBLIC RECORD

ABBREVIATIONS

\$	Australian dollars
the ADC	Anti-Dumping Commission
the ADJR Act	<i>the Administrative Decisions (Judicial Review) Act 1977 (Cth)</i>
ADN	Anti-Dumping Notice
The Act	<i>Customs Act 1901</i>
The ADRP	the Anti-Dumping Review Panel
Capral	Capral Limited
the commission	the Anti-Dumping Commission
the Commissioner	the Commissioner of the Anti-Dumping Commission
the Court	the Federal Court of Australia
the Court orders	Order No: NSD67/2024 (made by Federal Court of Australia 20 November 2025)
the goods	Aluminium extensions
Inquiry 591	Continuation Inquiry 591
JB Division	Johor Bahru Division
the Manual	The Dumping and Subsidy Manual
the measures	the anti-dumping measures
MCC	Model control code
The Minister's substitute decision	The Minister's decision of 15 December 2023 in which the Minister accepted the recommendation of the Anti-Dumping Review Panel (ADRP) in ADRP Report 155 to secure the continuation of the dumping duty notice in respect of aluminium extrusions exported from Malaysia and Vietnam.
the then Minister	the then Minister for Industry and Science
PMAA	Press Metal Aluminium (Australia) Pty Ltd
PMBA	PMB Aluminium Sdn Bhd
Rep 591	<i>Anti-Dumping Commission Report No. 591</i>
RFI	Request for Information
Vietnam	the Socialist Republic of Vietnam

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1 Introduction and background

1.1. Findings of this report

The Anti-Dumping Commission (the commission) has found that PMB Aluminium Sdn Bhd (PMBA)'s domestic sales prices varied based on sales channel and that the sales made via the Johor Bahru Division (JB Division) were made at the retail level of trade. Therefore, the commission found that a level of trade adjustment to the normal value should be made. The commission determined that the adjustment should be ascertained using the level discount method which is the discount received by PMBA's domestic customers at a distribution level of trade when compared to the sales made by PMBA via its JB Division at the retail level of trade.

After making the level of trade adjustment to the normal value, the commission found the dumping margin to be **3.3%**. The dumping margin found for PMBA in Report 591 was **6.7%**, where a level of trade adjustment was not made.

1.2. Orders of the Court

On 23 January 2024, Press Metal Aluminium (Australia) Pty Ltd (PMAA) and PMBA applied for judicial review of the Minister's decision dated 14 December 2023. In this decision, the Minister accepted the recommendation of the Anti-Dumping Review Panel (ADRP) in ADRP Report 155 to secure the continuation of the dumping duty notice in respect of aluminium extrusions exported from Malaysia and Vietnam.¹ The Minister's decision was published on the ADRP website on 15 December 2023, and is hereafter referred to as the Minister's Substitute Decision.² ADRP Review 155 followed an application by Capral Limited (Capral) dated 12 July 2022 for review of the Minister's original decision, dated 24 June 2022, not to continue the measures following the recommendation of the Anti-Dumping Commissioner set out in Report 591.³

On 19 November 2025, the Federal Court issued order NSD67/2024 by consent (the Court orders). The Court orders set aside the Minister's Substitute Decision; set aside the recommendation of the ADRP and quashed ADRP Report 155; and set aside the normal value and dumping margin for PMBA in Report 591.⁴ This report is the report of the commission as required under Order 3 of the Court orders.

Amongst other orders made by the Court, under Order 3, the Court remitted the matter to the commission for preparation of a report and recommendation on the normal value and dumping margin for PMBA. The commission is to provide its report to the ADRP by 20 February 2026, being within 30 business days of 8 January 2026 receipt of further submissions and/or information from PMBA as requested by the commission. The

¹ [NSD67/2024](#); [ADRP Report 155](#)

² [Minister's Substitute Decision](#) which replaced the [Minister's original decision](#)

³ [Report 591](#)

⁴ <https://www.comcourts.gov.au/file/Federal/P/NSD67/2024/3973015/event/32600092/document/2644180>

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commission is to provide a copy of its report to PMBA and is to publish a non-confidential version of the report on the electronic public register.

The Court orders require that within 40 business days of the publication of the commission's report, the ADRP is to prepare a report in response to Capral's application for ADRP review (of 12 July 2022) and within 30 days of issue of the ADRP report, the Minister is to re-make the Minister's Substitute Decision.

For convenience, Court orders 2 – 4 and Note A are set out below.

2. Pursuant to s 16(1)(a), including as read with s 3(3), of the Administrative Decisions (Judicial Review) Act 1977 (Cth) (ADJR Act):

- (a) the ascertainment of the normal value and dumping margin for the Second Applicant (PMBA) by the Third Respondent (ADC) at [9.1] of ADC Report 591, together with [6.3.10], [6.3.11], [8.6.1] and [8.6.5] in so far as they concern those matters, be set aside;*
- (b) the recommendations of the Second Respondent (ADRP) contained in ADRP Report 155 be set aside, and ADRP Report 155 be quashed;*
- (c) the decision of the Minister, made on 14 December 2023 and published on 15 December 2023 (the Minister's Substitute Decision), be set aside;*

3. Pursuant to ss 16(1)(b) and 16(2)(b) of the ADJR Act the matter be remitted to the ADC for preparation of a report and the making of recommendations on only the normal value and dumping margin for PMBA according to law.

4. In preparing a report and making recommendations on the normal value and dumping margin for PMBA in accordance with Order 3 above:

- (a) the ADC is to invite further submissions and/or information from PMBA consistent with that requested and provided in other reviews and duty assessments concerning PMBA's exports, including in Review 640, within 7 business days of these orders and in order to address the issue referred to in Note A; and*
- (b) the ADC is to provide its report to the ADRP⁵ within 30 business days of receipt of the further submissions and/or information from PMBA, and at or about the same time to provide a copy to PMBA and publish a nonconfidential version on its electronic public file.*

Where Note A states:

In ADC Report 591, the ADC determined the normal value of the goods in question for PMBA, without obtaining information from PMBA on the level of trade adjustment, in circumstances where:

⁵ Anti-Dumping Review Panel

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- (a) officers of the ADC had identified what they considered to be a deficiency in the evidence on the level of trade adjustment that would be centrally relevant to the determination of the dumping margin in correspondence with one another;*
- (b) having regard to that correspondence, there were obvious questions that could have been asked of PMBA to correct the perceived deficiency in the evidence concerning the level of trade adjustment;*
- (c) PMBA was open to providing such information,*

and, in doing so, denied PMBA procedural fairness.

1.3. Background to this report

1.3.1. Report 591

On 15 September 2021, following an application lodged by Capral Limited (Capral), the commission initiated a continuation inquiry into whether the anti-dumping and countervailing measures applying to the goods exported to Australia from Malaysia and the Socialist Republic of Vietnam (Vietnam) should be continued. PMB Aluminium Sdn Bhd (PMBA) cooperated with this inquiry.

In Report 591, the commission found that the evidence did not support a recommendation to continue the anti-dumping measures. Whilst the commission found that dumping was likely to continue (for some exporters), the commission found that dumping had little, if any, impact on the Australian industry in the inquiry period. The commission's assessment was that future dumping from Malaysia and Vietnam was not likely to lead to a continuation or recurrence of material injury to the Australian industry in the absence of the measures. The commission therefore recommended to the relevant Minister that all measures expire.

On 24 June 2022, the relevant Minister declared by public notice⁶ the decision not to secure the continuation of the anti-dumping measures, relevant to the original notice the subject of the inquiry, applying to aluminum extrusions exported to Australia from Malaysia and Vietnam. The measures expired on 27 June 2022.

1.3.2. ADRP Review No. 155 and the Commissioner's reinvestigation report

On 12 July 2022, Capral made an application to the ADRP to review the Minister's decision not to secure the continuation of the measures applying to aluminum extrusions exported from Malaysia and Vietnam and on 17 August 2022, the ADRP commenced a review of that application. The ADRP subsequently directed the Commissioner to reinvestigate certain findings in Report 591.

Following the Commissioner's reinvestigation, the Commissioner reached different findings and provided those findings to the ADRP in reinvestigation report 591. The Commissioner found that the expiration of the measures, in the form of a dumping duty

⁶ ADN No. 2022/042

notice, on exports from Malaysia and Vietnam, would lead, or would be likely to lead, to a continuation of, or a recurrence of, the material injury that the anti-dumping measures were intended to prevent.⁷

At the conclusion of its review, the ADRP recommended in its report to the then Minister⁸ that the reviewable decision be revoked and substituted with a new specified decision that the then Minister reinstate and secure the continuation of the dumping duty notice applying to aluminium extrusions exported from Malaysia and Vietnam, but as if different variable factors had been fixed⁹. The variable factors determined through Report 591 did not form part of the ADRP review.

1.3.3. The Minister's Substitute Decision

On 14 December 2023, the Minister accepted the ADRP's recommendations and by notice under section 269ZZM(4) published on 15 December 2023, revoked the Reviewable Decision and made the Substitute Decision¹⁰.

1.4. Preparation of this report

1.4.1. Request for information (RFI)

On 1 December 2025, in accordance with Order 4(a) of the Court Orders, the commission invited submissions and/or information from PMBA as per a Request for Information (RFI) relating to the inquiry period for Inquiry 591 (1 July 2020 to 30 June 2021). The RFI requested information consistent with that requested in other reviews concerning PMBA's exports, including Review 640. The commission sought this information in order to address the issue referred to in Note A of the Court Orders. The RFI is contained at **Confidential Attachment 1**.

PMBA provided a complete response to the RFI on 8 January 2026 along with a submission dated 5 January 2026. The submission is contained at **Confidential Attachment 2**.

1.4.2. Approach to the assessment

In accordance with Orders 3 and 4 and Note A of the Court Orders, the commission has prepared this report. The report includes an assessment of whether there is a level of trade difference requiring an adjustment under section 269TAC(8) ('level of trade adjustment'); calculation of a level of trade adjustment; and recommendations on the normal value and dumping margin for PMBA.

⁷ See Anti-Dumping Commission Reinvestigation Report for the Anti-Dumping Review Panel for Inquiry 591

⁸ ADRP Report No. 155

⁹ The Minister's decision in relation to the countervailing notice was outside the scope of the ADRP Review (see ADRP Report No. 155, paragraphs 36-37).

¹⁰ The Minister's decision under section 269ZZM(4) was published on the ADRP website.

In preparing this report, the commission has considered the following:

- the Court Orders (contained at Non-Confidential Appendix 1)
- the response to the exporter questionnaire (REQ) submitted by PMBA during Continuation Inquiry 591,
- the exporter verification report prepared for PMBA in relation to Inquiry 591,
- submissions by PMBA during Continuation Inquiry 591
- information provided by PMBA on 5 January 2026 and 8 January 2026 in response to the RFI
- submission provided by PMBA dated 5 January 2026 (contained at Confidential Attachment 2
- submission provided by PMBA on 5 January 2026 in form of Korda Mentha expert report lodged with the Court and dated 26 July 2024 (contained at Confidential Attachment 3)

1.5. Next steps

In accordance with Order 4(b) of the Court Orders, the commission will provide this report to the ADRP by 20 February, and at or about the same time provide a copy to PMBA and publish a non-confidential version on the electronic public record maintained for Inquiry 591.

2 Normal value and dumping margin

2.1. Finding

The commission has found that PMBA's domestic sales prices varied based on sales channel and that the sales made via the JB Division were made at the retail level of trade. Therefore, the commission found that a level of trade adjustment to the normal value should be made. The commission determined that the adjustment should be ascertained using the level discount method which is the discount received by PMBA's domestic customers at a distribution level of trade when compared to the sales made by PMBA via its JB Division at the retail level of trade.

After making the level of trade adjustment to the normal value, the commission found the dumping margin to be **3.3%**. The dumping margin found for PMBA in Report 591 was **6.7%** where a level of trade adjustment was not made.

2.2. Level of trade adjustment to the normal value

The commission has reviewed the sections of Report 591 in relation to the ascertainment of PMBA's normal value and dumping margin that were set aside by Order 2(a) of the Court Orders, being sections:

- 6.3.10 – Submissions received regarding PMBA's variable factors (contains the commission's assessment of PMBA's claim for a level of trade adjustment for domestic sales made through the JB Division)
- 6.3.11 – Dumping margin (contains PMBA's dumping margin)
- 8.6.1 – Analysis of dumping margins within the inquiry period (contains PMBA's dumping margin)
- 8.6.5 – Other factors considered by the commission (contains PMBA's dumping margin)

2.2.1. PMBA's claim for a level of trade adjustment

PMBA's response to the exporter questionnaire (REQ) for Inquiry 591 sought a level of trade adjustment concerning its domestic sales through its JB Division. PMBA contended that sales made through the JB Division occurred at a retail level of trade which does not correspond to the distribution level of trade relevant to its Australian exports and its other domestic sales of like goods in Malaysia. PMBA stated in the REQ that domestic selling prices vary according to distribution channel, and specifically that PMBA sells to retail customers domestically via the JB Division.

PMBA elaborated on this claim in its submission in response to the SEF 591 and the PMBA verification report published during Inquiry 591.¹¹ Specifically, PMBA claimed:

¹¹ EPR 591, Document No. 29

“an adjustment was required to reflect and take account of differences in levels of trade in domestic sales that affected prices for the purposes of comparison with prices in export sales to Australia. This was because, as well as selling to distributors in Malaysia, PMBA also sold directly to retailers through its division JB, and this difference in level of trade was reflected in prices with prices in sales to distributors being less than those to retailers. This obviously was necessary to enable distributors to include their overheads and profit margins to be competitive when reselling at the retail of trade.”

2.2.2. The commission’s assessment of PMBA’s claim

2.2.2.1. Assessment of whether there is a level of trade difference

In assessing PMBA’s claim, the commission considered:

- The price differences between sales in the domestic market when comparing sales made via the JB Division compared to sales made to other customers (including distributors), and
- The nature of the businesses of JB Division’s customers and whether these customers were retail customers.

The price differences between sales in the domestic market

The commission analysed PMBA’s domestic sales data by MCC and across the different sales channels and is satisfied there is a consistent difference in the prices achieved between the different sales channels. Specifically, the commission found that for all MCCs where the commission could compare prices achieved by PMBA on sales via its JB Division and other sales channels, including distributors, PMBA consistently achieves a higher price on the sales made via the JB Division than sales to other domestic customers. The commission’s price analysis is at **Confidential Attachment 4**.

The commission notes that this conclusion differs from the conclusion found in Report 591. In Report 591, the commission found that the price differences between sales to related distributor customers and sales via PMBA’s JB Division were immaterial. In Report 591, the commission compared the prices achieved by sales via the JB Division with comparable purchase volume customers from other PMBA sales channels within the same MCC code. This was done by only considering JB Division customers that had purchased larger volumes (of a similar volume to the distributor sales) and excluding the smaller volume sales. In this report, the commission has found that limited the analysis of the JB Division sales in this way is not preferred because the more limited subset of sales is not representative of the full JB Division customer base and central to the issue of whether a level of trade adjustment is warranted. In this report, the commission included all sales transactions in its pricing analysis and has therefore reached a different conclusion that a level of trade adjustment should be made.

The trade level of PMBA’s customers in each sales channel

In Report 591, the commission found that PMBA had not provided sufficient information for the commission to be satisfied that the JB Division sells to customers representing the retail level of trade only.

For this report, the commission analysed information that PMBA provided in response to the RFI. The information requested and provided by PMBA is commensurate to information requested and received by the commission in relation to previous cases pertaining to PMBA and its predecessors, including Review 640, in accordance with Order 4 of the Court orders.

The commission reviewed the sales list provided by PMBA and examined the customers of the JB Division compared to other PMBA customers. PMBA's export sales to its Australian subsidiary PMAA are distribution level sales, because PMAA is a first-tier distributor. PMBA's domestic sales are also generally to distribution level sales, except for those via JB Division. The commission examined the customer list for the JB Division and found that JB Division customers appeared to be engaged in a wide range of businesses including second-tier distribution businesses (such as metals distribution or hardware distribution) or end-user businesses (such as window and door fabrication or component manufacturing). This finding demonstrates that JB Division customers do not do business at the same level of trade as PMBA's Australian export customer PMAA who conducts business at the 1st tier distribution level of trade and then on-sells to customers who are engaged in second-tier distribution or end-user functions like manufacturing.

The commission also assessed PMBA's claim that JB Division operates as a distribution centre for PMBA. The commission examined the income statements for the JB Division as well as PMBA's wholly owned subsidiaries, who are their distributor customers, and compared key economic indicators for the inquiry period. The commission is satisfied that the JB Division's financial indicators – including gross profit - were comparable to those of the subsidiaries which supports PMBA's claim that JB Division operates as a distribution centre.

The commission also reviewed PMBA's pricing process in relation to the JB Division and found that the process was such as if the JB Division had been a subsidiary. PMBA's response to the RFI demonstrated how the JB Division set its prices by having regard to the price information PMBA published for its subsidiaries. Transfers of inventory from the factory to the JB Division were valued at a level that was comparable to the price paid by PMBA's distribution subsidiaries. This supports the finding that sales from the JB Division were at a different level of trade compared to sales from PMBA to its related distributors.

Based on this analysis, the commission finds that PMBA's domestic sales via its JB Division in the inquiry period were made at a different level of trade to PMBA's exports sales via related distributor PMAA in the inquiry period, requiring an adjustment to the price of those sales under section 269TAC(8).

The commission's analysis is contained in **Confidential Attachment 5**.

2.2.2.2. Methodology for calculating the level of trade adjustment.

When considering the methodology to apply when calculating the amount of level of trade adjustment, the commission has had regard to the options outlined chapter 15.3 in the *Anti-Dumping Commission Dumping and Subsidy Manual (Dec 2021 edition)* (the Manual).¹² The Manual outlines two principal methods for determining the value of an adjustment for level of trade differences:

- the cost of different functions method and
- the level discount method.

For this report, the commission obtained the discrete SG&A expenses incurred by the JB Division and found that the higher prices achieved by the JB Division did not appear to reflect the additional operating costs incurred by the JB Division in performing its function as a distributor of goods.

In a further analysis, the commission observed that when PMBA sold like goods to its related subsidiary entities who conducted business at the distribution level of trade, these entities on sold the goods at a significant mark up over the price they paid PMBA for their inventory. The commission found the same circumstances present in sales by the JB Division. Even though the JB Division was not a separate legal entity like the other related subsidiary distributors, the JB Division appeared to be conducting its business at the distribution level of trade and marked up the price of its sales to downstream unrelated customers in the same manner as PMBA's related distribution subsidiaries. As the mark up on the JB Division sales prices was materially higher than the incremental cost of performing its function, which was also the case for PMBA's other subsidiaries engaged in distribution of extrusions, the commission considered the 'costs arising from different functions' method was not appropriate. The commission considers that using this approach would not account for the full effect on price arising from the level of trade differences.

The commission considers the level discount method preferable. PMBA's customers at the distribution level of trade received a discount on the price paid compared to customers at other levels engaged in businesses involving downstream distribution, window and door fabrication, other general fabrication and general manufacturing.

The commission considered it appropriate to adjust the price of the transactions achieved by the JB Division based on the discount that PMBA's distribution customers received compared to the price set by the JB Division to customers at a different level of trade. The commission therefore calculated the level of trade adjustment noting the below:

- To quantify the adjustment the commission relied on all sales, including such sales that were not in the OCOT.

¹²[The Manual, pp.55-56](#)

- The commission observed a clear variation in price according to the finish type of the goods (mill, anodised and powder coated). The commission also observed that not all finish types were sold in all quarters of the investigation period or at all levels of trade. The commission also noted that there were price variations by quarter that align with movements in market aluminium prices.
- Given the above observations, the commission determined that the most appropriate way to calculate the level of trade adjustment was to calculate it on a quarterly basis matched by finish type.¹³

2.2.2.3. PMBA's submission – Korda Mentha Report

As part of PMBA's response to the RFI, it also submitted a copy of a report written by Korda Mentha which outlines 4 options for how the level of trade adjustment could be calculated based on previous cases relating to PMBA and its predecessors¹⁴. The commission has had regard to this report, and it is provided at **Confidential Attachment 3**. The report also provides estimated level of trade adjustments and dumping margins calculations based on each scenario. A summary of the scenarios is provided at Table 1¹⁵.

Scenario	Description	Excludes Retail sales?	Adjustment calculated on OCOT sales only?
Scenario 1	The commission's dumping margin calculation [from Report 591] adjusted to account for a level of trade adjustment, not calculated in OCOT.	No (Level of trade difference adjusted for)	No, adjustment calculated based on all sales.
Scenario 2	The commission's dumping margin calculation [from Report 591] adjusted to account for level of trade adjustment, conducted in OCOT.	No (Level of trade difference adjusted for)	Yes, adjustment based on OCOT sales only.
Scenario 3	The commission's dumping margin calculation [from Report 591] adjusted to exclude all Retail ("JB") sales.	Yes	Yes, adjustment based on OCOT sales only.
Scenario 4	The commission's dumping margin calculation [from Report 591] adjusted by reducing JB sales prices by an "SG&A" percentage.	No (Level of trade difference adjusted for)	Yes, adjustment based on OCOT sales only.

Table 1: A summary of the 4 scenarios outlined in the Korda Mentha Report

In response to the scenarios put forward in the Korda Mentha report, the commission notes that the approach taken in this report corresponds most closely to scenario 1, as

¹⁴ Accelerated Review 577, Investigations 540 and 541 and 2 separate Duty Assessments.

¹⁵ The commission notes that PMBA did not state a preference for any of these scenarios in the report.

the commission has relied on all sales when making the adjustment. However, the commission's adjustment calculation was more granular than that provided in scenario 1 because it compared prices of like goods sold by JB Division and PMBA to its related distributors on a quarterly basis and matching sales by finish type.

The commission's considerations of Korda Mentha scenarios 2,3 and 4

The commission also considered whether the other methods outlined in Korda Mentha report scenarios 2, 3 and 4 would be suitable. The commission found that:

- Scenario 2 proposes to calculate the adjustment based on OCOT sales only, and make the corresponding adjustment based on the level discount method. The commission does not consider this option to be suitable because this approach does not align with any of the methodologies outlined in the Manual and OCOT is not a relevant consideration in calculating a level of trade adjustment.
- Scenario 3 proposes to exclude the JB sales from the normal value calculation. The commission does not consider this option to be suitable because excluding the sales is not a method of making an adjustment that aligns with the methods outlined in the Manual.
- Scenario 4 proposes to calculate the adjustment based on the cost arising from different functions method. The commission considered this method as outlined earlier in this report and found the method not appropriate. The commission considers that using this approach would not account for the full effect on price arising from the level of trade differences.

The commission's detailed adjustment calculation is contained in **Confidential Attachment 5**.

2.3. Normal Value

The commission applied the downwards adjustment to the price of domestic sales made via the JB Branch.

Table 2 is the revised adjustments table in relation to PMBA's normal value.

Adjustment Type	Deduction/addition
Domestic credit terms	Deduct an amount for domestic credit
Domestic inland transport	Deduct an amount for domestic inland transport
Domestic packaging	Deduct an amount for domestic packaging
Level of trade	Deduct an amount for JB Division level of trade
Export packaging	Add an amount for export packaging
Export inland transport	Add an amount for export inland transport
Export handling and other charges	Add an amount for export port charges
Export credit terms	Add an amount for export credit terms
Specification	Add or deduct an amount for specification adjustment

Table 2: Summary of adjustments

The commission's revised normal value calculations are at **Confidential Attachment 6**.

2.4. Dumping Margin

The dumping margin for the goods exported to Australia by PMBA for the period is **3.3%**.

The commission's revised dumping margin calculations are contained at **Confidential Attachment 7**.

3 APPENDICES AND ATTACHMENTS

Non-Confidential Appendix 1	Federal Court of Australia: Order No: NSD67/2024
Confidential Attachment 1	Request for Information (RFI) issued by ADC to PMBA in accordance with Order 4 of NSD67/2024.
Confidential Attachment 2	PMBA Confidential submission dated 5 January 2026
Confidential Attachment 3	Korda Mentha expert report lodged with the Court and dated 26 July 2024
Confidential Attachment 4	Price analysis for assessing level of trade
Confidential Attachment 5	Analysis of the financial performance of the JB Division
Confidential Attachment 6	Normal value
Confidential Attachment 7	Dumping margin